

Exhibit L



29 Little West 12th Street
New York, NY 10014

INVOICE

The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United Kingdom

Invoice Date: May 09, 2023
Invoice Number: 14445
Invoice Amount: [REDACTED]
Terms: Upon Receipt

MATTER: Polychron Litigation

ATTORNEY'S FEES

4/6/2023	[REDACTED]	[REDACTED]	[REDACTED]
4/7/2023	[REDACTED]	[REDACTED]	[REDACTED]
4/11/2023	[REDACTED]	[REDACTED]	[REDACTED]
4/11/2023	[REDACTED]	[REDACTED]	[REDACTED]
4/16/2023	Review complaint filed by D. Polychron in CD California; conference call with S. Maier and C. Blackburn regarding same; respond to inquiry from S. Tolkien regarding service	L.K.	1.00 \$650.00
4/17/2023	Research re: constructive notice from copyright registration; validity of service of process	G.K.	2.50 \$1,125.00
4/17/2023	[REDACTED]	[REDACTED]	[REDACTED]
4/18/2023	Research re procedural requirements for in the Polychron matter; confer w/ Amazon counsel and draft note to client re: same	G.K.	3.75 \$1,687.50
4/18/2023	Review of press coverage of Polychron lawsuit; emails with S. Maier regarding strategy; review research regarding filing counterclaim while motion to dismiss is pending; telephone conference with Amazon counsel; provide set of action points to S. Maier; email to N. Jampol regarding procedural options	L.K.	1.00 \$650.00
4/19/2023	Research re: Central District cases granting MTD on infringement claims; draft note re: same; draft note to D.Polychron counsel re: sanctions	G.K.	3.50 \$1,575.00
4/19/2023	Email to N. Jampol regarding obstacles to filing	L.K.	.75 \$487.50

counterclaim; respond to email from S. Maier regarding litigation strategy, including draft email to Polychron's counsel

4/21/2023	Further emails with S. Maier regarding strategy	L.K.	.25	\$162.50
4/24/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4/24/2023	Emails with N. Jampol regarding initial strategy	L.K.	.50	\$325.00
4/25/2023	Confer w/ N.Jampol re: Tolkien litigation strategy	G.K.	.50	No Charge
4/25/2023	Emails with N. Jampol and S. Maier regarding strategy; telephone conference with N. Jampol regarding same; revise and send email to Polychron's counsel	L.K.	1.00	\$650.00
4/27/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4/27/2023	Review draft letter to Polychron's counsel from Amazon	L.K.	.25	\$162.50
4/28/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
SUBTOTAL:				

COSTS

SUBTOTAL: \$0.00

MATTER LEDGERS

5/9/2023	Balance before last invoice	\$0.00
5/9/2023	Invoice 14445	[REDACTED]

SUBTOTAL:

TOTAL THIS INVOICE: [REDACTED]

CURRENT DUE AND OWING: [REDACTED]

REMITTANCE OPTIONS

Digital Payment in USD: [REDACTED]

Digital Payment in Foreign Currency: Must add intermediary bank: [REDACTED]

By Mail: Klaris Law, 29 Little West 12th Street, New York, NY 10014

Please contact Rory Stanton with questions: Rory.Stanton@KlarisIP.com



29 Little West 12th Street
New York, NY 10014

INVOICE

The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United Kingdom

Invoice Date: June 09, 2023
Invoice Number: 14559
Invoice Amount: [REDACTED]
Terms: Upon Receipt

MATTER: Polychron Litigation

ATTORNEY'S FEES

5/1/2023	Review letter from K. Charleston and forward same to S. Maier with comments	L.K.	.25	\$137.50
5/2/2023	Review Amazon letter to K. Charleston, and response to same; discuss service and timing with S. Maier and N. Jampol by emails	L.K.	.50	\$275.00
5/2/2023	Emails with S. Maier and N. Jampol regarding service	L.K.	.25	\$137.50
5/4/2023	Emails with N. Jampol and K. Charleston regarding waiver of service; draft waiver	L.K.	.75	\$412.50
5/5/2023	Email to S. Maier with update on proceedings	L.K.	.25	\$137.50
5/9/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/9/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/10/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/10/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/11/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/11/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/12/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/15/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/15/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/16/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/16/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

5/16/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/17/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/19/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/19/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/22/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/22/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/23/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/25/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/29/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/30/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5/31/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

SUBTOTAL:

COSTS

5/31/2023 [REDACTED]

SUBTOTAL:

MATTER LEDGERS

6/9/2023	Balance before last invoice	[REDACTED]
5/9/2023	Invoice 14445	[REDACTED]
5/19/2023	payment	[REDACTED]
5/19/2023	(Adjustment)	[REDACTED]
6/9/2023	Invoice 14559	[REDACTED]

SUBTOTAL:

TOTAL THIS INVOICE: [REDACTED]

CURRENT DUE AND OWING: [REDACTED]

REMITTANCE OPTIONS

Digital Payment in USD: [REDACTED]

Digital Payment in Foreign Currency: [REDACTED]

By Mail: Klaris Law, 29 Little West 12th Street, New York, NY 10014

Please contact Rory Stanton with questions: **Rory.Stanton@KlarisIP.com**



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New York, NY 10014

INVOICE

The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United Kingdom

Invoice Date: July 12, 2023
Invoice Number: 14775
Invoice Amount: [REDACTED]
Terms: Upon Receipt

MATTER: Polychron Litigation

ATTORNEY'S FEES

6/1/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6/1/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6/2/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6/5/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6/5/2023	Review outline of motion to dismiss; review request from Polychron's counsel to waive service	L.K.	.75	\$412.50
6/6/2023	Review and amend motion to dismiss; [REDACTED]	G.K.	2.75	\$1,237.50
6/6/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6/7/2023	Initial draft of motion to dismiss (cont'd)	G.K.	6.75	\$3,037.50
6/8/2023	Draft Motion to Dismiss (cont'd)	G.K.	3.00	\$1,350.00
6/8/2023	Review of new draft of motion to dismiss outline; emails with N. Jampol and A. Levine re motion to dismiss; review of related case order	L.K.	.50	\$275.00
6/9/2023	Telephone conference with N. Jampol and A. Levine re motion to dismiss strategy	L.K.	.50	\$275.00
6/13/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6/14/2023	Revise draft of Motion to Dismiss	G.K.	6.25	\$2,812.50
6/14/2023	Review of draft motion to dismiss	L.K.	1.50	\$825.00
6/20/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

6/21/2023	Review court and judge rules for Polychron litigation	G.K.	.25	No Charge
6/21/2023	Review emails regarding meet-and-confer with Polychron's counsel; emails with A. Levine regarding strategy for meet and confer	L.K.	.50	\$275.00
6/22/2023	Follow up w/ local counsel re: waiver of service	G.K.	.25	No Charge
6/22/2023	Emails with S. Maier updating him on current status of Polychron litigations; further analysis of service issues; emails with K. Charleston re waiver of service; revisions to motion to dismiss	L.K.	2.50	\$1,375.00
6/22/2023	Prepare for and hold meet-and-confer with K. Charleston, N. Jampol and A. Levine; email S. Maier with report as to same	L.K.	1.00	\$550.00
6/23/2023	Draft additional sections of motion to dismiss	G.K.	2.75	\$1,237.50
6/26/2023	Emails with S. Maier regarding meet-and-confer, and waiver of service; emails to K. Charleston regarding amendment; continue to revise motion to dismiss	L.K.	2.50	\$1,375.00
6/28/2023	File waiver of service of summons	G.K.	.25	No Charge
6/28/2023	Emails with Amazon counsel and with K. Charleston re timing of amendment, and proposed stipulation; review stipulation	L.K.	1.00	\$550.00

SUBTOTAL:**MATTER LEDGERS**

5/19/2023	Balance before last invoice
6/9/2023	Invoice 14559
6/20/2023	Payment towards invoice 14559
6/20/2023	(Adjustment) Write off for invoice 14559
7/12/2023	Invoice 14775

SUBTOTAL:**TOTAL THIS INVOICE:****CURRENT DUE AND OWING:****REMITTANCE OPTIONS****Digital Payment in USD:****Digital Payment in Foreign Currency:****By Mail:** Klaris Law, 29 Little West 12th Street, New York, NY 10014Please contact Rory Stanton with questions: **Rory.Stanton@KlarisIP.com**

KLARIS

29 Little West 12th St, New York, NY 10014

INVOICE

The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United Kingdom

Invoice Date: August 16, 2023
Invoice Number: 15038
Invoice Amount: [REDACTED]
Terms: Upon Receipt

MATTER: Polychron Litigation

ATTORNEY'S FEES:

7/6/2023	Provide case update to S. Maier	L.K.	.25	No Charge
7/7/2023	Emails with opposing counsel regarding timing of new pleading	L.K.	.25	\$137.50
7/10/2023	Emails with Plaintiff's counsel re filing of amended complaint	L.K.	.25	No Charge
7/12/2023	Review amended complaint; analyze impact on motions to dismiss; email to S. Maier regarding same; emails with Amazon counsel regarding same;	L.K.	1.50	\$825.00
7/13/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7/14/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7/14/2023	Email to S. Maier regarding timing of motion to dismiss; begin revisions to motion papers; emails with local counsel regarding motion filings	L.K.	1.00	\$550.00
7/16/2023	Extensive revisions to motion to dismiss memo of law	L.K.	4.75	\$2,612.50
7/17/2023	Revise Unfair Competition section in Motion to Dismiss in response to Amended Complaint	G.K.	2.00	\$900.00
7/17/2023	Extensive revisions to motion to dismiss memo of law (cont'd)	L.K.	5.50	\$3,025.00
7/18/2023	Review and revise Motion to Dismiss Amended Complaint; meet and confer with opposing counsel re: same	G.K.	5.75	\$2,587.50
7/18/2023	Meet and confer with K. Charleston regarding motions to dismiss; emails with S. Maier regarding delivery of manuscript to S. Tolkien; comparison of cover with Rings of Power scene (and recreation of same with AI tool); drafting chart responding to alleged similarities	L.K.	2.25	\$1,237.50
7/19/2023	Review and revise Motion to Dismiss Amended Complaint (con'td); research re: effect of addition of later-included content to copyright registration; call w/ S. Maier re: same	G.K.	5.50	\$2,475.00
7/19/2023	Call with S. Maier to discuss motions to dismiss; review of deposit copy of Plaintiff's book as filed with US Copyright Office; emails with Amazon counsel regarding effect of differences between book versions on motion papers; revise motion to dismiss memorandum of law; additional revisions to memorandum of law and send same to S. Maier; drafting chart	L.K.	6.75	\$3,712.50

	responding to alleged similarities				
7/20/2023	Continued revisions to motion to dismiss memorandum of law, including incorporating client's edits and cutting for length	L.K.	2.25	\$1,237.50	
7/24/2023	Initial draft of L.Koonce declaration; [REDACTED] begin preparation of exhibits for Koonce Decl; [REDACTED] review and edit draft of motion to dismiss	G.K.	3.50	\$1,575.00	
7/24/2023	Continued review of and revisions to all motion papers, including memo of law, declaration, notice of lodging, exhibits	L.K.	2.75	\$1,512.50	
7/25/2023	Prepare filing papers for motion to dismiss	G.K.	3.75	\$1,687.50	
7/25/2023	Continued review of and revisions to all motion papers, including memo of law, declaration, notice of lodging, exhibits	L.K.	2.00	\$1,100.00	
7/26/2023	Review and finalize filings for motion to dismiss (con't); correspondence and coordination with local counsel re: same; initial draft of Request for Judicial Notice; revise re: same	G.K.	6.75	\$3,037.50	
7/26/2023	Continued review of and revisions to all motion papers, including memo of law, declaration, notice of lodging, exhibits; review of Amazon's brief	L.K.	3.50	\$1,925.00	
7/27/2023	Finalize filing papers for MTD; complete filing re: same	G.K.	3.50	\$1,575.00	
7/27/2023	Attention to finalization and filing of all papers	L.K.	2.25	\$1,237.50	
SUBTOTAL:		[REDACTED]	[REDACTED]		

COSTS:

7/31/2023	[REDACTED]	[REDACTED]
SUBTOTAL:		[REDACTED]

MATTER LEDGERS:

6/20/2023	Balance before last invoice	[REDACTED]
7/12/2023	Invoice 14775	[REDACTED]
7/21/2023	Payment towards invoice 14775	[REDACTED]
7/21/2023	(Adjustment) [REDACTED]	[REDACTED]
8/16/2023	Invoice 15038	[REDACTED]
SUBTOTAL:		[REDACTED]

TOTAL INVOICE: [REDACTED]

CURRENT DUE AND OWING: [REDACTED]

REMITTANCE OPTIONS:

Digital Payment: [REDACTED]

Account Name: [REDACTED]

By Mail: Klaris Law PLLC, 29 Little West 12th Street, New York, NY 10014

Please contact Rory Stanton with questions: Rory.Stanton@KlarisIP.com

KLARIS

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INVOICE

The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United Kingdom

Invoice Date: September 05, 2023
Invoice Number: 15098
Invoice Amount: [REDACTED]
Terms: Upon Receipt

MATTER: Polychron Litigation

ATTORNEY'S FEES:

8/1/2023	[REDACTED]	[REDACTED]	[REDACTED]
8/2/2023	[REDACTED]	[REDACTED]	[REDACTED]
8/2/2023	[REDACTED]	[REDACTED]	[REDACTED]
8/4/2023	[REDACTED]	[REDACTED]	[REDACTED]
8/8/2023	G.K. initial draft of Reply to Plaintiff's Opposition to Motion to Dismiss in defensive action	2.70	\$1,215.00
8/8/2023	[REDACTED]	[REDACTED]	[REDACTED]
8/9/2023	G.K. Draft reply in support of Tolkien Defendants motion to dismiss in defensive action	7.25	\$3,262.50
8/10/2023	[REDACTED]	[REDACTED]	[REDACTED]
8/11/2023	G.K. Review and revise Reply in support of Motion to Dismiss in defensive action (cont'd)	4.50	\$2,025.00
8/11/2023	L.K. Review and revise reply memorandum of law in response to Polychron's motion to dismiss; [REDACTED] further revisions to reply brief	6.50	\$3,575.00
8/13/2023	G.K. Review and revise Reply in support of Motion to Dismiss in defensive action (cont'd)	1.75	\$787.50
8/13/2023	L.K. Further revisions to reply brief	2.50	\$1,375.00
8/14/2023	G.K. Finalize reply brief for filing	1.50	\$675.00
8/14/2023	[REDACTED]	[REDACTED]	[REDACTED]

8/14/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/15/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/15/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/16/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/17/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/17/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/18/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/19/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/20/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/21/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/22/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/22/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/22/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/23/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/24/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/28/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/28/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/29/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8/29/2023	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

8/30/2023 [REDACTED]

8/31/2023 [REDACTED]

8/31/2023 [REDACTED]

SUBTOTAL: [REDACTED]

COSTS:

SUBTOTAL: [REDACTED]

MATTER LEDGERS:

8/16/2023 Balance before last invoice [REDACTED]

8/16/2023 Invoice 15038 [REDACTED]

9/5/2023 Invoice 15098 [REDACTED]

SUBTOTAL: [REDACTED]

TOTAL INVOICE: [REDACTED]

CURRENT DUE AND OWING: [REDACTED]

REMITTANCE OPTIONS:

Digital Payment: [REDACTED]

Account Name: [REDACTED]

By Mail: Klaris Law PLLC, 29 Little West 12th Street, New York, NY 10014

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